

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Jennings County Schools (4015)

Jennings County Schools (4015)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$16,910,366	\$16,258,790	\$16,317,649	\$15,995,537	-1%	-2%
Group Health Insurance (222)	\$2,794,836	\$2,556,850	\$2,367,330	\$2,396,724	-4%	1%
Noncertified Salaries (120)	\$1,736,560	\$1,604,888	\$1,741,738	\$1,795,590	1%	3%
Social Security-Certified Employee Retirement (212)	\$1,222,534	\$1,160,192	\$1,175,513	\$1,152,896	-1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$986,393	\$944,891	\$1,008,847	\$1,072,898	2%	6%
Other Employee Benefits (241 to 290)	\$737,944	\$793,353	\$743,326	\$718,492	-1%	-3%
Computer Hardware (741)	\$298,945	\$386,426	\$665,741	\$563,646	17%	-15%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$30,403	\$82,485	\$32,779	\$437,000	95%	> 500%
Purchased Professional and Technical Instruction Services (311)	\$630,848	\$591,429	\$521,198	\$384,542	-12%	-26%
Licensed Employees Temporary Salaries (135)	\$423,085	\$361,285	\$352,024	\$378,056	-3%	7%
Operational Supplies (611)	\$242,820	\$305,888	\$253,451	\$237,879	-1%	-6%
Connectivity (744)	\$161,323	\$963,296	\$275,442	\$206,326	6%	-25%
Textbooks (630)	\$223,287	\$600,063	\$493,355	\$200,785	-3%	-59%
Public Employees Retirement Fund (214)	\$135,096	\$135,293	\$164,008	\$184,184	8%	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$229,220	\$221,031	\$202,811	\$177,637	-6%	-12%
Social Security-Noncertified Employee Retirement (211)	\$115,401	\$104,565	\$115,963	\$118,763	1%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$144,259	\$183,250	\$117,243	\$106,905	-7%	-9%
Other Purchased Services (593)	\$14,577	\$16,667	\$21,407	\$69,318	48%	224%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$73,273	\$64,084	\$62,827	\$60,949	-4%	-3%
Group Life Insurance (221)	\$49,385	\$46,819	\$46,962	\$39,729	-5%	-15%
Other General Supplies (615, 660 to 689)	\$47,834	\$46,078	\$56,257	\$37,175	-6%	-34%
Overtime Salaries (140)	\$11,000	\$11,200	\$31,805	\$31,214	30%	-2%
Library Books (640)	\$30,900	\$32,356	\$36,237	\$28,786	-2%	-21%
Other Purchased Professional and Technical Services (319)	\$24,177	\$20,514	\$7,679	\$11,970	-16%	56%
Equipment (730)	\$4,172	\$79,169	\$9,635	\$10,538	26%	9%
Travel (580)	\$13,716	\$13,997	\$19,204	\$9,684	-8%	-50%
Periodicals (650)	\$11,427	\$12,281	\$11,109	\$7,396	-10%	-33%
Awards (875)	\$7,520	\$6,483	\$5,838	\$5,891	-6%	1%
Pre-2008 object code - temporary salaries (header) (130)	\$13,679	\$28,932	\$13,980	\$33	-78%	-100%
Technology Related Professional Development (748)	\$37,188	\$0	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$1,315	\$1,166	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$35,822	\$0	\$0	N/A	N/A
Purchased Professional and Technical Pupil Services (313)	\$36,771	\$31,321	\$38,544	\$0	-100%	-100%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,879	\$16,415	\$8,028	\$0	-100%	-100%
Student Academic Achievement Total	\$27,410,134	\$27,717,279	\$26,917,931	\$26,440,545	-1%	-2%

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Jennings County Schools (4015)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Instructional Support						
Certified Salaries (110)	\$2,651,641	\$2,517,093	\$2,641,586	\$2,652,587	0%	0%
Noncertified Salaries (120)	\$971,625	\$1,033,498	\$1,135,646	\$1,148,686	4%	1%
Group Health Insurance (222)	\$667,131	\$634,853	\$662,553	\$629,862	-1%	-5%
Social Security-Certified Employee Retirement (212)	\$191,157	\$180,625	\$190,218	\$190,279	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$83,883	\$92,017	\$118,399	\$130,534	12%	10%
Public Employees Retirement Fund (214)	\$80,782	\$87,124	\$102,563	\$121,710	11%	19%
Other Employee Benefits (241 to 290)	\$122,348	\$102,193	\$147,454	\$106,681	-3%	-28%
Operational Supplies (611)	\$95,745	\$84,517	\$79,514	\$102,119	2%	28%
Social Security-Noncertified Employee Retirement (211)	\$65,677	\$69,262	\$75,945	\$76,418	4%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$53,217	\$48,605	\$45,447	\$39,463	-7%	-13%
Travel (580)	\$22,187	\$28,075	\$49,579	\$35,003	12%	-29%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$2,018	\$2,057	\$7,535	\$23,565	85%	213%
Computer Hardware (741)	\$165,942	\$33,789	\$8,548	\$23,075	-39%	170%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,044	\$12,566	\$13,163	\$13,349	-1%	1%
Group Life Insurance (221)	\$8,820	\$8,414	\$8,645	\$7,269	-5%	-16%
Other Purchased Professional and Technical Services (319)	\$45,255	\$13,121	\$12,475	\$3,566	-47%	-71%
Purchased Professional and Technical Instruction Services (311)	\$558	\$448	\$1,224	\$2,107	39%	72%
Equipment (730)	\$251	\$4,533	\$20,222	\$0	-100%	-100%
Purchased Professional and Technical Pupil Services (313)	\$80,083	\$2,771	\$0	\$0	-100%	N/A
Connectivity (744)	\$2,800	-\$1,429	\$55	\$0	-100%	-100%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$5,632	\$0	N/A	-100%
Student Instructional Support Total	\$5,325,166	\$4,954,131	\$5,326,404	\$5,306,273	0%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$3,137,723	\$3,217,115	\$3,331,442	\$3,349,239	2%	1%
Purchased Professional and Technical Pupil Services (313)	\$2,081,690	\$1,891,406	\$1,853,141	\$1,827,401	-3%	-1%
Food Purchases (614)	\$1,095,807	\$1,135,317	\$1,208,943	\$1,073,940	-1%	-11%
Heating and Cooling for Buildings - Electricity (621)	\$728,234	\$748,373	\$908,373	\$908,373	6%	0%
Other Purchased Professional and Technical Services (319)	\$280,465	\$712,213	\$706,426	\$824,493	31%	17%
Group Health Insurance (222)	\$6,634,818	\$7,868,196	\$6,159,018	\$727,829	-42%	-88%
Operational Supplies (611)	\$506,449	\$499,726	\$487,862	\$437,601	-4%	-10%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$381,750	\$415,014	\$498,304	\$404,852	1%	-19%
Public Employees Retirement Fund (214)	\$234,865	\$261,189	\$300,455	\$339,440	10%	13%
Gasoline and Lubricants (613)	\$269,129	\$308,800	\$334,492	\$297,114	3%	-11%

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Social Security-Noncertified Employee Retirement (211)	\$219,014	\$219,004	\$228,711	\$229,930	1%	1%
Other Employee Benefits (241 to 290)	\$62,898	\$54,496	\$55,072	\$229,205	38%	316%
Vehicles (731)	\$139,500	\$258,777	\$18,500	\$211,311	11%	> 500%
Certified Salaries (110)	\$212,224	\$203,228	\$207,174	\$209,930	0%	1%
Heating and Cooling for Buildings - Gas (622)	\$185,368	\$124,065	\$130,116	\$200,844	2%	54%
Utility Services Water and Sewage (411)	\$163,182	\$167,303	\$171,783	\$182,254	3%	6%
Equipment (730)	\$213,132	\$267,215	\$100,608	\$120,289	-13%	20%
Purchased Property Services; Repairs and Maintenance Services (430)	\$89,345	\$84,382	\$104,559	\$78,366	-3%	-25%
Light and Power - Other than Heating and Cooling (625)	\$165,756	\$177,739	\$36,371	\$57,367	-23%	58%
Tires and Repairs (612)	\$72,390	\$62,866	\$58,862	\$54,570	-7%	-7%
Travel (580)	\$22,617	\$27,632	\$30,134	\$31,443	9%	4%
Postage and Postage Machine Rental (532)	\$26,986	\$32,730	\$33,720	\$27,817	1%	-18%
Purchased Professional and Technical Board of Education Services (318)	\$8,085	\$10,899	\$16,057	\$25,715	34%	60%
Board Members Compensation (115)	\$29,500	\$24,950	\$22,750	\$23,000	-6%	1%
Social Security-Certified Employee Retirement (212)	\$16,076	\$15,395	\$15,626	\$15,824	0%	1%
Telephone (531)	\$10,167	\$35,613	\$40,256	\$11,857	4%	-71%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$11,907	\$11,240	\$11,817	\$11,804	0%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,212	\$11,366	\$11,593	\$11,798	-1%	2%
Other General Supplies (615, 660 to 689)	\$8,080	\$10,324	\$17,967	\$10,751	7%	-40%
Group Life Insurance (221)	\$546,257	\$12,043	\$17,009	\$10,417	-63%	-39%
Purchased Property Services; Rentals (440)	\$4,800	\$9,600	\$9,600	\$9,600	19%	0%
Purchased Professional and Technical Instruction Services (311)	\$5,977	\$9,568	\$7,424	\$8,054	8%	8%
Advertising (540)	\$5,965	\$7,288	\$4,535	\$7,346	5%	62%
Heating and Cooling for Buildings - Other Energy Sources (624)	\$2,026	\$5,742	\$5,239	\$6,680	35%	28%
Dues and Fees (810)	\$7,438	\$7,070	\$9,434	\$6,122	-5%	-35%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,877	\$2,849	\$2,903	\$2,927	0%	1%
Connectivity (744)	\$0	\$2,895	\$0	\$2,578	N/A	N/A
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$2,232	N/A	N/A
Purchased Professional and Technical Staff Services (314)	\$100	\$700	\$0	\$40	-21%	N/A
Purchased Property Services; Construction Services (450)	\$16,417	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$31,707	\$25,890	\$0	N/A	-100%
Group Accident Insurance (223)	\$94,686	\$74,958	\$72,943	\$0	-100%	-100%
Overhead and Operational Total	\$17,705,910	\$19,020,993	\$17,255,107	\$11,990,355	-9%	-31%
Nonoperational						
Redemption of Principal (831)	\$2,155,990	\$2,501,455	\$2,793,855	\$2,582,546	5%	-8%

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Other Purchased Professional and Technical Services (319)	\$107,706	\$18,224	\$24,459	\$1,452,674	92%	> 500%
Interest on Bonds or Notes (832)	\$1,119,857	\$1,068,885	\$954,961	\$851,535	-7%	-11%
Other purchased property services (490 to 499)	\$524,550	\$1,573,365	\$343,389	\$762,280	10%	122%
Purchased Property Services; Repairs and Maintenance Services (430)	\$329,102	\$190,122	\$874,064	\$549,457	14%	-37%
Certified Salaries (110)	\$331,179	\$453,463	\$352,400	\$379,225	3%	8%
Equipment (730)	\$298,052	\$250,841	\$310,829	\$229,613	-6%	-26%
Noncertified Salaries (120)	\$167,546	\$175,168	\$195,661	\$224,264	8%	15%
Buildings (720)	\$171,135	\$52,644	\$46,687	\$96,270	-13%	106%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,906	\$7,453	\$3,053	\$68,013	55%	> 500%
Group Health Insurance (222)	\$35,134	\$35,134	\$35,344	\$35,374	0%	0%
Purchased Property Services; Rentals (440)	\$89,500	\$85,186	\$37,728	\$34,584	-21%	-8%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$30,537	\$33,914	\$52,633	\$31,636	1%	-40%
Social Security-Certified Employee Retirement (212)	\$24,733	\$34,066	\$26,142	\$28,251	3%	8%
Teacher Retirement Fund, After 7-1-95 (216)	\$10,584	\$20,873	\$15,602	\$18,844	16%	21%
Social Security-Noncertified Employee Retirement (211)	\$12,818	\$13,346	\$14,967	\$17,154	8%	15%
Operational Supplies (611)	\$7,187	\$7,270	\$9,034	\$12,059	14%	33%
Improvements Other Than Buildings (715)	\$21,280	\$10,054	\$23,326	\$9,375	-19%	-60%
Public Employees Retirement Fund (214)	\$2,984	\$3,238	\$5,388	\$8,357	29%	55%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$6,584	\$7,683	\$6,115	\$5,967	-2%	-2%
Other Employee Benefits (241 to 290)	\$5,317	\$5,317	\$5,437	\$5,737	2%	6%
Seldom or Non-Recurring Purchases (873)	\$6,578	\$6,815	\$6,522	\$3,914	-12%	-40%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$659	\$594	\$676	\$725	2%	7%
Group Life Insurance (221)	\$336	\$308	\$371	\$355	1%	-4%
Other Purchased Services (593)	\$224	\$516	\$239	\$325	10%	36%
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$1,900	\$550	\$0	N/A	-100%
Travel (580)	\$1,756	\$1,859	\$2,448	\$0	-100%	-100%
Purchased Professional and Technical Instruction Services (311)	\$23,282	-\$146	\$0	\$0	-100%	N/A
Nonoperational Total	\$5,496,516	\$6,559,546	\$6,141,880	\$7,408,535	8%	21%
Grand Total	\$55,937,726	\$58,251,949	\$55,641,322	\$51,145,708	-2%	-8%